

## COUNTY LOCAL LAWS

(1) Admission to any place, whether the admission be by single, ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret or other similar place where there is furnished a performance if payment of the amounts entitles the patron thereof to be present during any portion of the performance;

(2) Admission within an enclosure in addition to the initial charge for admission to the enclosure;

(3) The use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment; and

(4) Refreshment, service or merchandise at any roof garden, cabaret or similar place where there is furnished a performance.

The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, radio or television, alone, and where no dancing is permitted, are afforded the members, guests, or patrons in connection with the servicing or selling of food, refreshment or merchandise.

Provided, that in those cases where tickets to places of amusement or gross receipts for amusements are taxed under the provisions of the Retail Sales Tax Act or the Maryland Use Tax, the total combined admissions tax and sales or use tax shall not exceed ten percent (10%).

Provided further, that if any incorporated city or town located in Prince George's County levies a tax under subsection (B) of Section 402 of Article 81 of the Annotated Code of Maryland, the levy herein imposed shall not apply to the gross receipts listed above obtained from sources within the incorporated city or town.

The tax levied by this enactment shall be collected by the Comptroller of Maryland.

SECTION 1(A). INCREASE OF LEVY UPON EXPIRATION OF STATE LEVY.